

109th Congress. That the executive branch would propose, and part of the legislative branch would endorse, using Social Security monies to reward those who have willingly and knowingly violated our own immigration laws is an insult to the millions of Americans who pay their entire working lives into the system and now face the possibility that there may be nothing left when it is their turn to retire.

Even if the current Congress rejects all proposals to allow those who entered the country illegally to receive Social Security benefits, the only way to guarantee a future administration will not revive this scheme is for Congress to put an end to totalization once and for all. I therefore call upon my colleagues to stop the use of the Social Security Trust Fund as yet another vehicle for foreign aid by cosponsoring the Social Security for American Citizens Only Act.

STATEMENT OF SUPPORT FOR
H.R. 44, THE GUAM WORLD WAR
II LOYALTY RECOGNITION ACT

HON. MADELEINE Z. BORDALLO

OF GUAM

IN THE HOUSE OF REPRESENTATIVES

Wednesday, January 5, 2011

Ms. BORDALLO. Mr. Speaker, today I have introduced H.R. 44, the Guam World War II Loyalty Recognition Act, a bill that would implement the findings of the Guam War Claims Review Commission. Since being elected to the House of Representatives 8 years ago, I have introduced a version of this legislation in each Congress. Last Congress, this bill titled H.R. 44 passed the House on four separate occasions, once as standalone legislation and three times as part of the annual National Defense Authorization Acts.

This bill would implement the recommendations of the Guam War Claims Review Commission, which was appointed by Secretary of the Interior Gale Norton and established by an Act of the 107th Congress (Public Law 107–333). The Review Commission, in a unanimous report to Congress in June 2004, found that there were significant disparities in the treatment of war claims for the people of Guam as compared with war claims for other Americans. The Review Commission also found that the occupation of Guam was especially brutal due to the unfailing loyalty of the people of Guam to the United States of America. The people of Guam were subjected to forced labor, forced marches, internment, beatings, rapes and executions, including public beheadings. The Review Commission recommended that Congress remedy this injustice through the enactment of legislation to authorize payment of claims in amounts specified. Specifically, the bill would authorize discretionary spending to pay claims consistent with the recommendations of the commission.

It is important to note that the Review Commission found that the United States Government seized Japanese assets during the war and that the record shows that settlement of claims was meant to be paid from these forfeitures. Furthermore, the United States signed a Treaty of Peace with Japan on September 8, 1951, which precludes Americans from making claims against Japan for war reparations. The treaty closed any legal mechanism for seeking redress from the Government

of Japan, and the United States Government has settled claims for U.S. citizens and other nationals through various claims programs authorized by Congress.

The House of Representatives has continually been supportive of this legislation, passing the bill with bi-partisan support in 110th and 111th Congresses. The issue continues to stall in the Senate despite support from the administration and supportive Senators. In the 111th session of Congress, I worked to add the text of H.R. 44 to the National Defense Authorization Act for fiscal year 2010. This was unsuccessful because of the objections of Senators regarding the precedent that this legislation may establish notwithstanding the findings of the Guam War Claims Review Commission, which found that no new precedent was being made and that its recommendations were based on similar claims programs for similar circumstances. However, as a compromise, report language was added to the final statement of managers which called for additional hearings to review Guam War Claims matter in the 2nd Session of the 111th Congress. The House Armed Services Committee upheld its commitment and held a hearing on December 2, 2009 to further investigate the purpose and need for enacting H.R. 44. Last year, I worked again to include compromise language for H.R. 44 in National Defense Authorization Act for fiscal year 2011. Given the time constraints for floor time at the end of the session, the Guam War Claims provision had to be removed by the Senate in order for the final defense authorization bill to pass by unanimous consent in the Senate.

However, during negotiations on the defense authorization bill for fiscal year 2011 there was agreement that payment of claims to descendants of survivors of the Japanese occupation who suffered personal injury should be removed from the legislation. I accepted this compromise because I felt it was important to bring closure to this issue and that the objections to this provision by some Senators cannot be overcome at this time. As such, the bill I introduce today is compromise language that removes such claims payments and reflects the agreed upon compromise reached during negotiations on last year's defense authorization bill.

Congressional passage of this bill this Congress has a direct impact on the future success of the military build-up. The need for Guam War Claims was brought about because of mishandling of war claims immediately following World War II by the Department of the Navy. The long-standing inequity with how Guam was treated for war reparations lingers today. If we do not bring this matter to a close I believe that support for the military build-up will erode and impact the readiness of our forces and the bilateral relationship with Japan.

Mr. Speaker, resolving this issue is a matter of justice. This carefully crafted compromise legislation addresses the concerns of several Senators, and has the approval of both Senator JOHN MCCAIN and Senator CARL LEVIN. This bill represents a unique opportunity to right a wrong because many of the survivors of the occupation are nearing the end of their lives. It is important that the Congress act on the recommendations of the Guam War Claims Review Commission to finally resolve this longstanding injustice for the people of Guam.

THE FAIR AND SIMPLE TAX ACT
OF 2011

HON. DAVID DREIER

OF CALIFORNIA

IN THE HOUSE OF REPRESENTATIVES

Wednesday, January 5, 2011

Mr. DREIER. Mr. Speaker, our top priority is to get our economy going again. Helping families keep more of their hard-earned money and providing businesses with additional resources to invest in their operations will help create jobs and get our economy back on track.

The Fair and Simple Tax (FAST) Act is a commonsense plan that will provide certainty in the tax code and a boost to the economy. The bill cuts the current 6-bracket tax structure in half and employs three simple rates of 10, 15, and 30 percent. By reducing marginal rates and preserving major deductions, including mortgage interest, charitable, state and local taxes, the child tax credit and the personal exemption, the FAST Act provides working Americans with more money for their needs.

The FAST Act also addresses the need to get our economy moving again by providing important investment incentives and creating new opportunities for workers and job creators alike. As American businesses continue to participate in the global economy, the FAST Act makes domestic employers more competitive by reducing the corporate tax rate from the highest in the world to a more competitive rate. In order to encourage innovation and boost entrepreneurship, the FAST Act provides a permanent extension of the Research and Development Tax Credit. In addition, under the FAST Act, the tax code rewards, not penalizes, success by reducing the individual capital gains tax rate from 15 percent to 10 percent and indexing the tax for inflation.

The FAST Act is based on the principle that Americans deserve a tax code that is fair and easy to understand. This year, Americans are projected to spend \$392 billion preparing their taxes. To make this process easier, the FAST Act creates a simple, one-page tax filing form that employs the simplified marginal rate structure.

This bill brings a sense of fairness to the tax code by permanently repealing the Death Tax and indexing the Alternative Minimum Tax (AMT) to inflation. In doing so, the FAST Act ensures that fewer taxpayers will be impacted by the AMT each year. In addition, the bill permanently extends the 2001 and 2003 tax relief measures.

As Americans seek to save money for retirement, education and other needs, the FAST Act provides incentives to encourage individuals to save more. The FAST Act creates three new, tax-free savings accounts: the Retirement Savings Account, the Lifetime Savings Account, both providing a \$5,000 tax-free contribution, and the Lifetime Skills Savings Account, which provides a \$1,000 tax-free contribution. Each provides Americans with additional ways to save money for their future needs.

Americans should have more control, not less, over their health care expenses. That is why the FAST Act creates a \$7,500 tax deduction for individuals and a \$15,000 tax deduction for families who do not have access to employer-sponsored health coverage. This expanded deduction provides individuals and